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[Veto of S. I 024, R-227]

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# State of South Carolina

## Office of the Governor

MARK SANFORD  
GOVERNOR

POST OFFICE BOX 12267  
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February 21, 2006

The Honorable André Bauer  
President of the Senate  
State House, 1<sup>st</sup> Floor, East Wing  
Columbia, South Carolina 29202

Dear Mr. President and Members of the Senate:

I am hereby returning without my approval S. 1024, R-227 a Joint Resolution:

**TO POSTPONE UNTIL 2007 THE IMPLEMENTATION OF THE VALUES DETERMINED IN GREENVILLE COUNTY'S MOST RECENTLY COMPLETED COUNTYWIDE APPRAISAL AND EQUALIZATION PLAN.**

This bill is special legislation that would give Greenville County the authority to postpone implementation of the revised values determined in its 2005 countywide appraisal and equalization program. While I applaud the spirit of this legislation, we should be careful not to create new laws to do things already allowed in existing law. This well intended piece of legislation, built around the anticipation of property tax reform on the horizon in the General Assembly, does just that.

The purpose of this bill has been accomplished by general law, Act 145, H. 3768, R-150. Act 145 of 2005, which updated our state tax code, gives all counties the authority to postpone implementation of reassessment program values for an additional property tax year. I signed H. 3768, R-150 into law on June 7, 2005; and accordingly, this bill is not necessary.

To be clear, our tax code allows a postponement of one year, which Greenville has utilized, and the tax code update that passed in 2005 allows postponement for an additional year. In other words, the county could decide tomorrow of its own accord to postpone reassessment for a second year.

This veto is also based on my belief that S. 1024, R-227 is unconstitutional. Since this bill affects only Greenville County, it violates Article VIII, Section 7 of the Constitution of the State of South Carolina, which provides that "[n]o laws for a specific county shall be enacted." If the General Assembly decides that counties should hold off on adjusting values, a statewide bill would be more a more appropriate vehicle.

For these reasons, I am vetoing and returning S.1024, R-227 to you without my signature.

Sincerely,

Mark Sanford